

--- **2/17** on 1/8th Pound - the Budget of September 1939 overprint - 155 x 15 mm. ---

The catalogue lists the 2/17th pound overprint on the 1/8th pound Series “C” imperforate strip as follows:

RP-1020 - **2/17** plus TWO SEVENTEENTHS / LB. TOBACCO on the *control-free*, 1/8th pound strip RP-911.

The catalogue lists the imperforate 2/17th pound strip, its surcharges and re-surcharges as follows:

RP-906 - 2/17th pound, with 4 mm. blue control numbers

RP-1063 - surcharged **2¢** / **EXCISE TAX** by Imperial Tobacco for the June 1942 Budget

RP-1063a - surcharged on both sides

RP-1194 - surcharged **2¢** / **EXCISE / TAX** by BABN for the June 1942 Budget

RP-1278 - RP-1194 re-surcharged **4¢** ■ by Imperial Tobacco for the March 1943 Budget

RP-1278a - surcharged on both sides

RP-1278b - surcharged has an “open” 4 - **WANTED!**

RP-1278c - mis-placed surcharge with the **2¢** value killed by a blue marker pen

RP-1600 - RP-1194 re-surcharged **4¢** plus three horizontal *killer lines* by BABN for the March 1943 Budget

RP-1669 - surcharged **4¢** / **EXCISE / TAX** by BABN for the March 1943 Budget

RP-1717 - surcharged **4c** - **EXCISE / TAX** by BABN for the March 1943 Budget

When the wartime Budget of September 12th 1939 increased the *excise duty* on manufactured tobacco from 20¢ to 25¢ per pound, the companies reduced their 1/8th pound package to 2/17th pound, and as a temporary measure BABN overprinted *control-free* sheets of **RP-911** (the imperforate 1/8th pound strip) in dark blue ink with a central 7½ mm Roman **2/17**, a 2½ mm. Gothic **2/17** fraction at the left side, plus a 2 and 2½ mm. two-line Gothic inscription TWO SEVENTEENTHS / LB. TOBACCO in the control panel, and six vertical *killers* ||||| at both ends, as the provisional **RP-1020**.

When the Budget of June 24th 1940 further increased the *excise duty* to 35¢ per pound there was no effect on the production of the 2/17th pound package at Granby, and the presumption might be that they simply increased the price of the package. However on July 1st 1940 the Province of Quebec, abrogating all previous provincial tobacco taxes, had enacted a 10% tobacco tax. It is possible that the 2/17th pound package was being now offered for sale in Quebec, while the larger 1/8th pound pack was being sold across Canada.



RP-1020 - **2/17** plus TWO SEVENTEENTHS / LB. TOBACCO on 1/8th pound, imperforate,
Roller cancelled 1-23D / BKD by “Imperial Tobacco”, Granby, in November 1939



RP-1020 - **2/17** plus TWO SEVENTEENTHS / LB. TOBACCO on 1/8th pound, imperforate,
Mimeographed 6..13D by “Rock City Tobacco”, Quebec City

No controls★		RP-1020	2/17 on 1/8th pound, imperforate, mimeographed 6..13D
No controls	11/39	RP-1020	2/17 on 1/8th pound, imperforate, mimeographed 4-50-E / V-K-9
No controls	11/39	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / BJD
No controls	12/39	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / CJD
No controls	04/40	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / AKB
No controls	07/40	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / AKC
No controls	08/40	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / BKC

No controls	09/40	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / CKC
No controls★	11/40	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / BKD
No controls	12/40	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / CKD
No controls	03/41	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / CLA
No controls	04/41	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / ALB
No controls	06/41	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / CLB
No controls	07/41	RP-1020	2/17 on 1/8th pound, imperforate, rolled 1-23D / ALC

--- 2/17th Pound definitive - Series “C” - 155 x 15 mm. ---

The first listed *dated* use of **RP-906** (the imperforate 2/17th pound strip) occurs in August 1941. The hidden letters “I-F” must indicate that the die had been approved in 1941. Apparently the size was not a *big-ticket* item, and saw most of its use with “Imperial Tobacco”, Granby.

It stands to reason, that “Customs and Excise” Ottawa, would have to account for all of the sheets printed in any denomination. They could not just forward a denomination to manufacturers without keeping a running total. Even though the preceding **RP-1020** overprinted strips were *control-free*, a count had to be kept, and the total of these *control-free* sheets was likely added at the beginning of the definitive 2/17th pound control sequence. Judging by the introductory control number below, it seems that about 35,000 *control-free* copies of the preceding **2/17** plus **TWO SEVENTEENTHS / LB. TOBACCO** on 1/8th pound had been used.



RP-906 - 2/17th pound, imperforate, control **0123788**

Roller coded **1-23D / CLC** by “Imperial Tobacco”, Granby, in September 1941

0039828	08/41	RP-906	2/17th pound, imperforate, rolled 1-23D / BLC
0123788 ★	09/41	RP-906	2/17th pound, imperforate, rolled 1-23D / CLC
0172322	10/41	RP-906	2/17th pound, imperforate, rolled 1-23D / ALD
0404497	01/42	RP-906	2/17th pound, imperforate, rolled 1-23D / AMA
0434022	02/42	RP-906	2/17th pound, imperforate, rolled 1-23D / BMA
0468812	03/42	RP-906	2/17th pound, imperforate, rolled 1-23D / CMA
0483688	03/42	RP-906	2/17th pound, imperforate, rolled 1-23D / CMA
0636185	05/42	RP-906	2/17th pound, imperforate, rolled 1-23D / BMB
0642402	05/42	RP-906	2/17th pound, imperforate, rolled 1-23D / BMB
0642403	05/42	RP-906	2/17th pound, imperforate, rolled 1-23D / BMB
0642404	05/42	RP-906	2/17th pound, imperforate, rolled 1-23D / BMB
0650060	05/42	RP-906	2/17th pound, imperforate, rolled 1-23D / BMB
0699721	06/42	RP-906	2/17th pound, imperforate, rolled 1-23D / CMB

When the Budget of June 1942 under the “Special War Measures Act” imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) on manufactured tobacco, “Imperial Tobacco”, Granby, surcharged their *on-hand* sheets of the 2/17th pound strip with their two-line 4 and 2½ mm. Gothic **2¢ / EXCISE TAX** as the *one-time* surcharge **RP-1063**.

The first listed **1-23D / CMD** had probably been pre-coded for use in June 1942 under the 1940 Budget, prior to being surcharged **2¢ / EXCISE TAX** for the June 1942 Budget. The “Customs & Excise” Area Collector had overseen the surcharge and collected added *excise tax*, thus the tobacco was *excise tax paid* when the product was delivered for consumption. *The scan which follows is from a later batch of strips.*



RP-1063 - 2¢ / EXCISE TAX on 2/17th pounds, imperforate, control **0860601**
One-time coded with **1-23D / BMC** by “Imperial Tobacco”, Granby, in August 1942

0730237 06/42 RP-1063 **2¢ / EXCISE TAX** on 2/17th pound, imperforate, coded **1-23D / CMB**

The following strips coded **1-23D** and **1-23D** had been purchased at the pre-Budget rate, and thus the strips are *not* date coded. The “Customs & Excise” Area Collector had overseen the surcharge and collected added *excise tax*, thus the tobacco was *excise tax paid* when the product was delivered for consumption.

0784201	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D only
0784258	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D only
0826922	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D only
0827900	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D only
0828735	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D only

These code dated strips of **RP-1063** which follow were purchased post-Budget. The “Customs & Excise” Area Collector had overseen the surcharge and collected added *excise tax*, thus the tobacco was *excise tax paid* when the product was delivered for consumption.



RP-1063 - 2¢ / EXCISE TAX on 2/17th pounds, imperforate, control **0860601**
One-time coded with **1-23D / BMC** by “Imperial Tobacco”, Granby, in August 1942



RP-1063a - 2¢ / EXCISE TAX on 2/17th pounds, imperforate, control **0879239**
 Printed on both sides with **1-23D / BMC** by “Imperial Tobacco”, Granby, in August 1942

0841905	08/42	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D / BMC
0860601 ★	08/42	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D / BMC
0879239 ★	08/42	RP-1063a	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D / BMC
0890416	08/42	RP-1063a	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D / BMC
0906887	08/42	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D / BMC
0941832	09/42	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D / CMC
0957434	09/42	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D / CMC
0971031	09/42	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D / CMC
1008434	10/42	RP-1063	2¢ / EXCISE TAX on 2/17th pound, imperforate, coded 1-23D / AMD

For general distribution under the Budget of June 1942 BABN surcharged the imperforate 2/17th pound **RP-906** with their familiar dark blue three-line 3 and 2 mm. Gothic surcharge **2¢ / EXCISE / TAX** as **RP-1194**.



RP-1194 - **2¢ / EXCISE / TAX** on 2/17th pound, imperforate, control **1163190** - a “paste-up roll” strip
Roller coded **1-23D / CMD** by “Imperial Tobacco”, Granby, in December 1942

1101003	11/42	RP-1194	2¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / BMD
1126112	11/42	RP-1194	2¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / BMD
1126169	11/42	RP-1194	2¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / BMD
1163190 ★	12/42	RP-1194	2¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / CMD
1169612	12/42	RP-1194	2¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / CMD
1215530	12/42	RP-1194	2¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / CMD
1216218	12/42	RP-1194	2¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / CMD
1278446	02/43	RP-1194	2¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / BOA

As Chris Ryan notes, subsequent to the March 1943 Budget, the accounting procedure changed, and excise stamps were no longer purchased *up-front* by the company. Excise was now rendered by a deferred monthly payment based upon the company’s production figures for the past month. Thus, tax stamps were supplied to the company by Ottawa on demand, and there was less incentive to make company re-surcharges, except to keep production running, or as a service to Ottawa.

When the Budget of March 3rd 1943 doubled the *excise tax* on manufactured tobacco from 1¢ to 2¢ per ounce (or fraction thereof) “Imperial Tobacco”, Granby, re-surcharged **RP-1194** in deep blue ink with a 3 mm. Gothic **4¢ ■** and the 4 mm. *killer square* as the company provisional **RP-1278**.



RP-1278 - **4¢ ■** over **2¢ / EXCISE / TAX** on 2/17th pound, imperforate, control **1450837**
One-time coded with **1-23D / COB** by “Imperial Tobacco”, Granby, in June 1943

1298976	03/43	RP-1278	4¢ ■ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / COA
1298979	03/43	RP-1278	4¢ ■ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / COA
1298990	03/43	RP-1278	4¢ ■ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / COA
1371231	04/43	RP-1278	4¢ ■ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / AOB
1376476	04/43	RP-1278	4¢ ■ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / AOB
1412711	05/43	RP-1278	4¢ ■ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / BOB
1441524	06/43	RP-1278	4¢ ■ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / COB
1450837 ★	06/43	RP-1278	4¢ ■ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / COB



RP-1278c - 4¢ over **2¢ / EXCISE / TAX** on 2/17th pound, imperforate, control **1469688**

One-time coded **1-23D / AOC** by Granby, in July 1943 - Misplaced surcharge - *hand killed* with a blue marker



RP-1278a - 4¢ over **2¢ / EXCISE / TAX** on 2/17th pound, imperforate, control **1477490** - a "paste-up roll" strip

Coded with **1-23D / AOC** by "Imperial Tobacco", Granby in July 1943

deliberately applied on both sides - to assist in *paste-up* roll preparation

1456515	06/43	RP-1278	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / COB
1469688 ★	07/43	RP-1278c	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / AOC
1477490 ★	07/43	RP-1278a	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / AOC
1473662	07/43	RP-1278a	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / AOC
1497003 ★	07/43	RP-1278a	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / AOC
1527783	07/43	RP-1278	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / AOC
1541572	08/43	RP-1278	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / BOC
1541573	08/43	RP-1278b	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, coded 1-23D / BOC - an open 4

In March 1943 BABN re-surfaced their remaining sheets of the imperforate **RP-1194** with their dark blue 3 mm. Gothic **4¢** plus three 7 mm. horizontal *killer lines* as **RP-1600**.



RP-1600 - 4¢ over **2¢ / EXCISE / TAX** on 2/17th pound, imperforate, control **1753548**

Roller coded **1-23D / BOD** by "Imperial Tobacco", Granby, in November 1943

1654501	09/43	RP-1600	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, imperf, coded 1-23D / COC
1724002 ★	11/43	RP-1600	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, imperf, coded 1-23D / BOD
1753548 ★	11/43	RP-1600	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, imperf, coded 1-23D / BOD
1781551	12/43	RP-1600	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, imperf, coded 1-23D / COD
1817482	01/44	RP-1600	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, imperf, coded 1-23D / APA
1817486	01/44	RP-1600	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, imperf, coded 1-23D / APA
1880956	04/44	RP-1600	4¢ over 2¢ / EXCISE / TAX on 2/17th pound, imperf, coded 1-23D / APB

For general distribution under the 1943 Budget, BABN surcharged the imperforate 2/17th pound **RP-906** with the three-line 3 and 2 mm. dark blue Gothic **4¢ / EXCISE / TAX** as **RP-1669**.



RP-1669 - 4¢ / EXCISE / TAX on 2/17th pound, imperforate, control **2496823**
 Roller coded **1-23D / BSC** by “Imperial Tobacco”, Granby, in August 1945

2005789	08/44	RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / BPC
2301758	04/45	RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / ASB
2351309	05/45	RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / BSB
2425823	06/45	RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / CSB
2427146	06/45	RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / CSB
2455242	07/45	RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / ASC
2472667	07/45	RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / ASC
2496823 ★	08/45	RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / BSC

The mandate to print the amount of the excise tax on the stamp was repealed in 1947, thus there were no 2/17th denomination strips in the wartime **4¢ - EXCISE / TAX** surcharged “Series of 1942”. The earliest listed use of **RP-1783** (the unsurcharged 2/17th pound “Series of 1942” strip) does not occur until December 1948.

In 1945, requiring 2/17th pound strips, but not having their new 1942 plate ready, BABN surcharged the 2/17th pound Series “C” strip **RP-906** with their current 1942 modern Roman **4c - EXCISE / TAX** using *dark blue* ink (rather than the “Series of 1942” **4c - EXCISE / TAX**) as the BABN provisional **RP-1717**. Since the controls continue the regular Series “C” sequence, the sheets of **RP-906** had been already *control-numbered* but were *surcharge-free* when taken from storage at BABN.

Possibly, since the initial control numbers of the 2/17th pound “**Series of 1942**” strips are missing, these next two batches were control numbered in the “Series of 1942” control sequence - although they fit nicely into the preceding Series “C” sequence.



RP-1717 - 4¢ - EXCISE / TAX on 2/17th pound, imperforate, control **2627002**
 Coded **1-23D / CTB** by “Imperial Tobacco”, Granby in October 1946

2522396	09/45	RP-1717	4¢ - EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / CSC
2549311	10/45	RP-1717	4¢ - EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / ASD
2627002 ★	06/46	RP-1717	4¢ - EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / CTB
2690207	10/46	RP-1717	4¢ - EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / ATD
2690251	10/46	RP-1717	4¢ - EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / ATD

The following strips, surcharged in the war-time three-line BABN format, were used after the printing of the surcharge had been discontinued in 1947, and at a later date than the preceding strips of **RP-1717**. *I believe the scan below was supplied by Dr. Earle Covert*. Did someone at BABN suddenly discover the proper 1943 surcharging plate? A copy is **WANTED!**

If these controls are in the “Series of 1942” sequence (the date cancellations are a close match), then BABN was simply using up old 2/17th pound Series “C” stock.



RP-1669 - **4¢ / EXCISE / TAX** on 2/17th pound, imperforate, control **4621707**, roller coded **1-23D / BAA** by “Imperial Tobacco”, Granby, in February 1948

4482152		RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate
4533283 ★		RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate
4621707	02/48	RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 1-23D / BAA
5059346		RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate
5270840	07/47	RP-1669	4¢ / EXCISE / TAX on 2/17th pound, imperforate, coded 7-13D / AVC

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